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VILLAGE OF ESTERO, FLORIDA

RESOLUTION NO. 2015 - 57

**A RESOLUTION OF THE VILLAGE COUNCIL OF THE
VILLAGE OF ESTERO, FLORIDA, ACCEPTING AUDIT
SELECTION COMMITTEE RECOMMENDATION;
AUTHORIZING THE VILLAGE MAYOR TO EXECUTE
CONTRACT; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Florida Statutes 218.39 requires the Village of Estero to have an annual financial audit of its accounts and records completed within 9 months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds; and

WHEREAS, Florida Statutes 218.391 requires the establishment of an audit committee. The primary purpose of the audit committee is to assist the governing body in selecting an auditor to conduct the annual financial audit; and

WHEREAS, the audit committee has issued Request for Proposals for Financial Audit Services 2015-02 which established factors that were used for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under Florida Statutes 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy; and

WHEREAS, the audit selection committee has evaluated the proposal provided by the qualified firm and has recommended award to CliftonLarsonAllen LLP by Village Council;

NOW, THEREFORE, be it resolved by the Village Council of the Village of Estero, Florida:

Section 1. The above recitals are true and correct and incorporated herein.

Section 2. The Village Council authorizes the Mayor to execute a contract for financial audit services with CliftonLarsonAllen LLP.

Section 3. This Resolution shall take effect immediately upon adoption.

45 **ADOPTED BY THE VILLAGE COUNCIL** of the Village of Estero, Florida this 3rd
46 day of September, 2015.

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49 Attest:

VILLAGE OF ESTERO, FLORIDA

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52 By: Kathy Hall
53 Kathy Hall, MMC, Village Clerk

By: Nicholas Batos
Nicholas Batos, Mayor

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56 Reviewed for legal sufficiency:

57
58 By: Burt Saunders
59 Burt Saunders, Village Attorney



Memorandum

TO: Mayor and Village Council Members

FROM: *Lisa G. Pace, CPA*
Finance Director

DATE: August 27, 2015

RE: Audit Committee Recommendation
Request for Proposals for Financial Audit Services (RFP) 2015-02

An audit selection committee consisting of Village Manager, Peter G. Lombardi, Finance Director, Lisa G. Pace and Resident/Retired CPA, Bob Lienesch was appointed on August 10, 2015.

The selection committee held a public meeting on August 11th. The committee reviewed and edited the RFP which was released on August 12th with distribution to six (6) firms known to preform audits of local governments in southwest Florida.

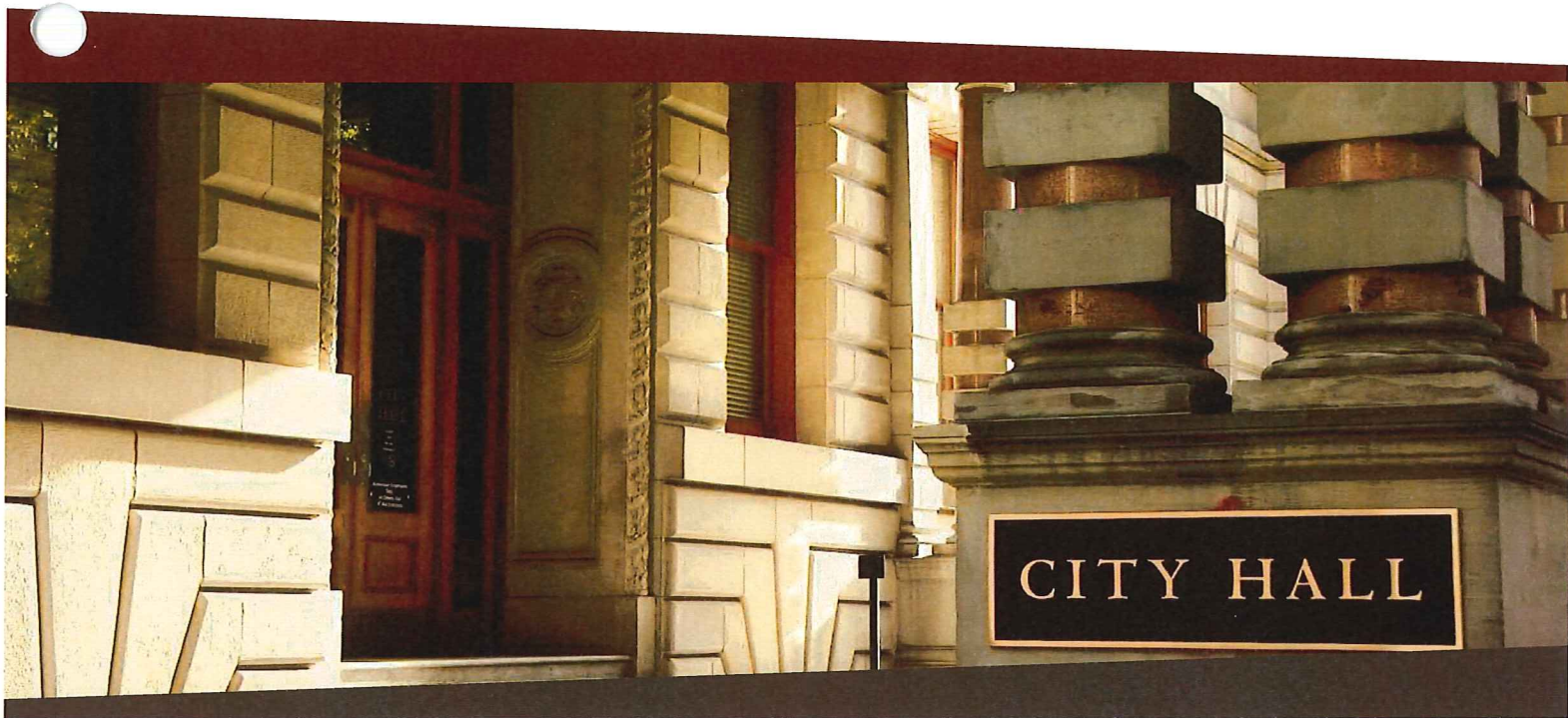
In response to the RFP, the Village received one proposal for audit services from Clifton Larsen Allen with offices in Fort Myers and Naples.

Staff placed inquiries to the non-responding firms and was provided the following feedback: a) distance to Village of Estero from firm location too large, and b) other firms in Lee County area that were just as qualified.

The following references were contacted with a positive recommendation for Clifton Larsen Allen: Collier County; City of Cape Coral and City of Sanibel. Staff also contacted Bonita Springs Utilities (BSU) who was not listed as a reference and Clifton Larsen Allen is currently performing their audit. All entities contacted recommended Clifton Larsen Allen for the engagement. Comments such as very responsive, knowledgeable, professional and easy to work with were noted.

At a public meeting on August 27th, the selection committee determined that Clifton Larsen Allen proposal suits the overall needs of the Village.

It is the committee's recommendation that the Village enter into a contract with Clifton Larsen Allen for audit services for three years commencing with the fiscal year ending September 30, 2015. The contract base fee will be \$25,000, \$30,000 and \$30,000, respectively, with an additional \$10,000 charge for Florida Single Audit Act and/or OMB Circular A-133 which will apply if we expend \$500,000 or more in State or Federal grant assistance. As staff does not anticipate having a single audit, the contract base fee for the initial year will be \$25,000. This amount is within the Village's budget for audit services of \$30,000.



August 26, 2015

TITLE PAGE

PROPOSAL TO PROVIDE FINANCIAL AUDIT SERVICES TO:

The Village of Estero, Florida

RFP #2015-02

Prepared by:

CliftonLarsonAllen LLP
6810 International Center Boulevard
Fort Myers, FL 33912-7129
Main 239-226-9900 | Fax 239-226-9950

Martin Redovan, CPA, Principal
Martin.Redovan@CLAconnect.com
Direct 239-226-9902

B. TABLE OF CONTENTS

A. Title Page	i
B. Table of Contents	ii
C. Letter of Transmittal	1
D. Profile of the Bidder	3
1 – National Firm with a Local Presence	3
2 – Local Engagement Office	7
3 – Range of Activities Performed at the Engagement Office	8
4 – Engagement Office Management and/or Computer Assistance Capability	8
5 – Competence in Reviewing/Preparing Governmental Financial Statements.	9
E. Summary of the Bidder's Qualifications	10
1 – Partner, Supervisory, and Staff Qualifications and Experience	10
2 – Florida Governmental Audit Experience	27
3 – Firm's Single Audit Experience	29
4 – Quality Control Procedures and Peer Review Report	30
5 – Experience with GFOA Certificate of Achievement for Excellence in Financial Reporting	32
F. List of Municipal Clients	33
1 – Municipal Clients in Lee County and Collier County	33
2 – Municipal Clients in other Areas of Florida	33
G. Scope of work	34
1 – Financial Audit	34
2 – Single Audit	38
3 – Management Information Services	40
4 – Reports	40
5 – Auditor Assistance to Village Staff	40
6 – Management Letter	41
7 – Additional Services	41
8 – Ancillary Services	41
Appendix B - Fee Proposal	43

C. LETTER OF TRANSMITTAL

August 26, 2015

Mr. Peter G. Lombardi
Village Manager
Village of Estero
21500 Estero Parkway
Estero, FL 33928

Dear Mr. Lombardi:

Thank you for inviting us to propose our services to you. We welcome the opportunity to share our approach to helping the Village of Estero (the Village) meet its need for assurance services. The enclosed proposal responds to your request for audit services for three (3) years commencing with the period beginning March 17, 2015 and ending September 30, 2015, the fiscal year ended September 30, 2016 and the fiscal year ended September 30, 2017.

At CliftonLarsonAllen LLP (CLA), our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the Village's management team and Council members meet their goals – all at a very competitive rate. We believe we are the most qualified firm to audit the Village:

- **Credibility, Reputation, and Resources of a Top 10 Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens.
- **National Reach with Local Presence.** At CLA, we have the benefit of having the resources of a national firm while serving you from our Fort Myers office. We also have offices in Lakeland, Naples, Orlando, Sebring, Tampa and Winter Haven for additional resources.
- **Efficiency.** Our goal is to provide exceptional client service. A well-planned and well-executed engagement by an experienced service team will minimize disruption to your staff and enable timely completion of all deliverables.
- **Experience Auditing Florida Governments.** Our experience includes serving more than 70 Florida governments including eight different Florida counties, 12 municipalities, and dozens of special districts helping many to earn the prestigious "Certificate of Excellence in Financial Reporting". In addition, during the past year we performed more than 60 single audits of federal programs and state projects for Florida entities. We understand the requirements of the Florida Statutes, the Rules of the Auditor General, and the unique reporting requirements for Florida municipalities.
- **An Efficient and Effective Work Plan.** We currently serve over 1,700 governmental entities nationally, which enables our staff to understand the scope of the audit. We also understand the Village's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit

services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period that you specify.

- **Thought Leadership.** Members of our firm have held numerous thought leadership positions, including the GASB board, AICPA Government Audit Quality Executive Committee, GFOA's Committee on Accounting, Auditing, and Financial Reporting, AICPA's State and Local Government Standing Committee, and GFOA's Special Review Executive Committee. We have incorporated our experience with these boards and committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving municipalities, and who are the best fit for you. Each of the Village's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Our goal is to provide quality client service by developing strong professional relationships with Village staff. We are committed to providing services that are tailored specifically for each of the Village's opinion units and the objectives you look to achieve. Martin Redovan, Principal, will be the main contact for the Village regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** CLA is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the Village will enjoy the service of members of our local Government Services Team who have experience with similar governmental entities and understand the issues and environment critical to you.

You have many options in selecting an auditor. By choosing CLA, you will gain value-added accounting and operational insights. We are the right fit for the Village, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to be your auditors. We also commit to meeting or exceeding your expectations. We agree to be bound by the requirements of the Village's request for proposal #2015-02 and are committed to working with you to ensure we perform the work within the requested time period. I, Mr. Martin A. Redovan, am authorized to make representations on behalf of the bidder. Please find my contact information below. As requested in the RFP, CliftonLarsonAllen LLP's federal taxpayer identification number is 41-0746749.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,

CliftonLarsonAllen LLP



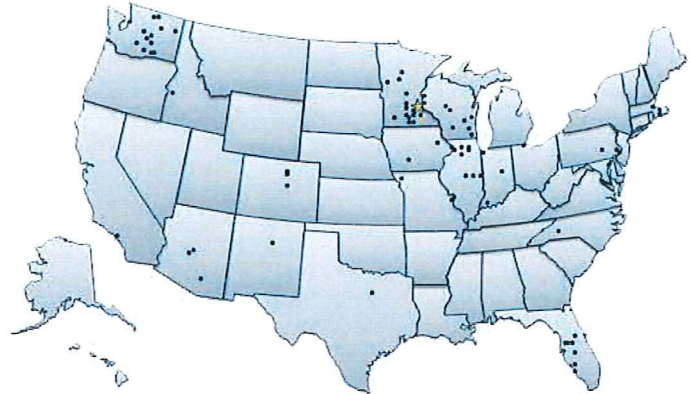
Martin A. Redovan, CPA
Principal
Direct 239-226-9902
martin.redovan@CLAconnect.com

D. PROFILE OF THE BIDDER

1 – National Firm with a Local Presence

Firm Overview

CLA's nearly 4,000 people are dedicated to helping businesses, governments, nonprofits, and the individuals who own and lead them. From offices coast to coast, our professionals practice in specific industries to deliver audit, tax, consulting, and outsourcing capabilities best aligned with our clients' needs. Integrated wealth advisory services address their personal financial goals, and our international resources help organizations successfully enter and compete in all markets, foreign and domestic. For more information, visit CLAAconnect.com.



Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC.

What makes us different?

- As the ninth largest national accounting firm with a local office located in Fort Myers, CLA is well positioned to bring you an elite level of knowledge, insight, and industry-specific consultation. We are one of the very few firms of our size and scope to have a clear focus on the governmental sector, becoming the national leader in providing audit services to governmental entities just like the Village.
- CLA has more than 90 offices across the country. In Florida, we have seven offices, including offices in Fort Myers and Naples, and close to 200 professional employees. Nationwide, there are more than 600 employees in the firm's public sector group and 240 in our specialized advisory services group.
- All industries are different, so we specialize. Our people know our clients' industries as well as they do so we can adapt our services and give advice before they know they need it. Your audit team is comprised of professionals with deep government auditing experience.
- The firm is a member of both the Private Companies Practice Section and the SEC Practice Section of the AICPA's Division of CPA Firms. CLA has more than 60 years of experience in auditing nonprofit and governmental entities. We joined the Government Audit Quality Center of the AICPA in 2004 when it was originally formed, and we continue to be active members today.



\$630M in revenue



Nearly 4,000 employees



**90+ offices in 25 states
and Washington, DC**



**Serving more than
1,700 government entities**

Firm Overview. According to *Accounting Today*, CLA is the ninth largest firm in the United States by revenue. With a nationwide network of government professionals, CLA is here to help support the Village's needs.

Industry participation

CLA actively supports industry education as a thought leader and industry speaker. Our firm focuses on supporting the educational needs of the industry through nationally sponsored trade events. Our team of local government professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations. As an example, we have been speakers for the following organizations:

- AICPA – governmental and nonprofit national conferences
- State CPA societies
- Government Finance Officers Association
- Florida Government Finance Officers Association (FGFOA)
- Association of Local Government Auditors
- Association of Government Accountants

Thought leadership and industry information

CLA goes beyond the numbers and offers value-added solutions. You will hear from us throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer.

- ***State and Local Government Perspectives*** – a quarterly e-newsletter which provides updates on regulatory and industry issues.
- ***National Industry Webcasts*** – web-based seminars designed to provide information on upcoming industry trends, accounting, compliance, risk and other issues in either the accounting or the local government industry. These webcasts are free to clients and many provide CPE credit to attendees.
- ***Speaking engagements and Workshops*** – We share our industry knowledge and experience by presenting at national, regional, and local events as well as hosting our own industry events in various markets. We provide quality insight and education in the areas of improving efficiency, reducing risk, and planning for succession. Our most recent local government annual educational conference was on May 8th in Fort Myers and offered 8 hours of governmental CPE credits.
- ***Recent industry articles*** – In addition to our direct participation with national organizations, CLA has had numerous articles published by our local government industry professionals. For the most current listing of the published articles, please visit our website (see link below).
- ***Market and Economic Outlook*** – a quarterly publication written by CliftonLarsonAllen Wealth Advisors, LLC.

You can register for our webcasts and find our extensive resource library on our website: www.claconnect.com.

Competence in managing/preparing government audits and our quantitative abilities

CLA offers unprecedented emphasis on governmental entities similar to the Village. Our substantial past experience providing services to governmental entities has provided us with familiarity with state and local government practices, procedures, laws, and regulations.

Government entities such as the Village are under constant scrutiny not only to be accountable and transparent about expenditures and actions, but to ensure contribution to the public good. The Village will benefit from a team with a solid reputation and track record of excellence. ***CLA is that team!*** Our extensive experience with government agencies gives us insight into the inner workings and infrastructures, allowing us to step into projects, assess the situation, and provide the necessary expertise immediately.

We have extensive knowledge of both Auditing Standards issued by the AICPA and *Government Auditing Standards* (Yellow Book) issued by the General Accountability Office. The latest revision of the *Government Auditing Standards*, which was issued December 2011, builds on and incorporates the Auditing Standards issued by the AICPA. They incorporate additional Continuing Professional Education (CPE) requirements, enhanced independence requirements and additional reporting requirements. Most of our government clients report under both the AICPA and *Government Auditing Standards*. The engagement team proposed for your engagement meets all of the requirements of both Auditing and *Government Auditing Standards*.

Your local Government Services Team has vast experience with large, complex governmental entities. We are familiar with the accounting and reporting requirements for different fund types and the complexities and differences of government-wide reporting verses fund level reporting. Many of our clients have component units that issue separate financial statements, some of which issue full CAFRs and others who issue financial statements only. In addition, we understand the complexities of the budget process and the required reporting, as well as, the differences in GASB and FASB requirements.

Our dedication to the industry is shown by:

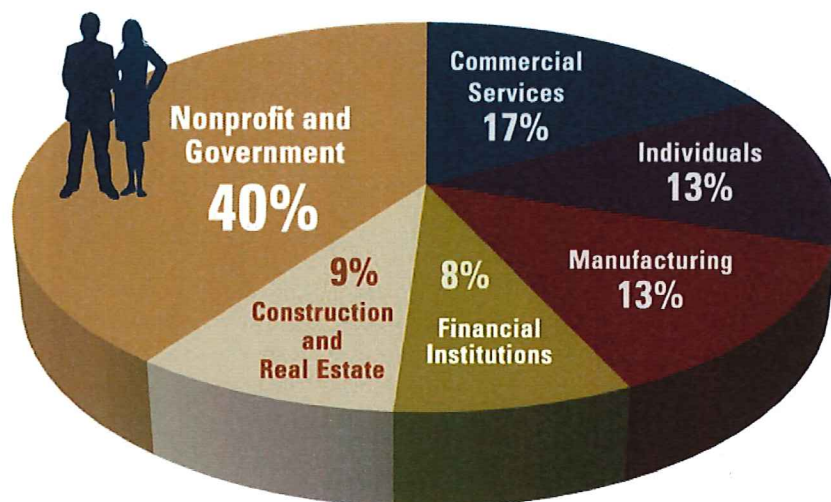
- Tremendous depth of expertise from professionals dedicated to governmental entities at both a local and national level. ***The personnel assigned to the Village engagement have dedicated their careers to working with governmental organizations.*** Few others can match our years of specialization in the industry.
- Our size facilitates effectiveness:
 - Large enough to have specialized resources
 - Small enough to respond with personal attention, uninhibited by excessive bureaucracy
 - Organized to respond rapidly
- Principals actively supervise our engagements, supported by competent professional staff experienced in similar types of operations.
- Your engagement team will be available to answer questions throughout the year
- Our commitment to client service is implemented through:
 - Providing timely service
 - Being proactively involved
 - Building strong client relationships
 - Being available and responsive

To further demonstrate our dedication to the industry, the experienced engagement team selected to serve the Village maintains their technical knowledge of industry best practices through CPE and on-the-job training. Each member of our professional team, including principals, attends at least 40 hours of technical training annually. When team members work extensively in one of our industry segments, they also attend specific training for that field.

Significant involvement of principals, directors, and managers

An important distinction between CLA and other firms is the amount of involvement by the principals, directors, and managers in the engagement. Because our directors, principals, and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so that the engagement is essentially complete when fieldwork ends. The team assembled to serve the Village is comprised of professionals who best match your needs from CLA's Fort Myers office with support from our Florida offices. Your main contact person is Martin A. Redovan, engagement Principal.

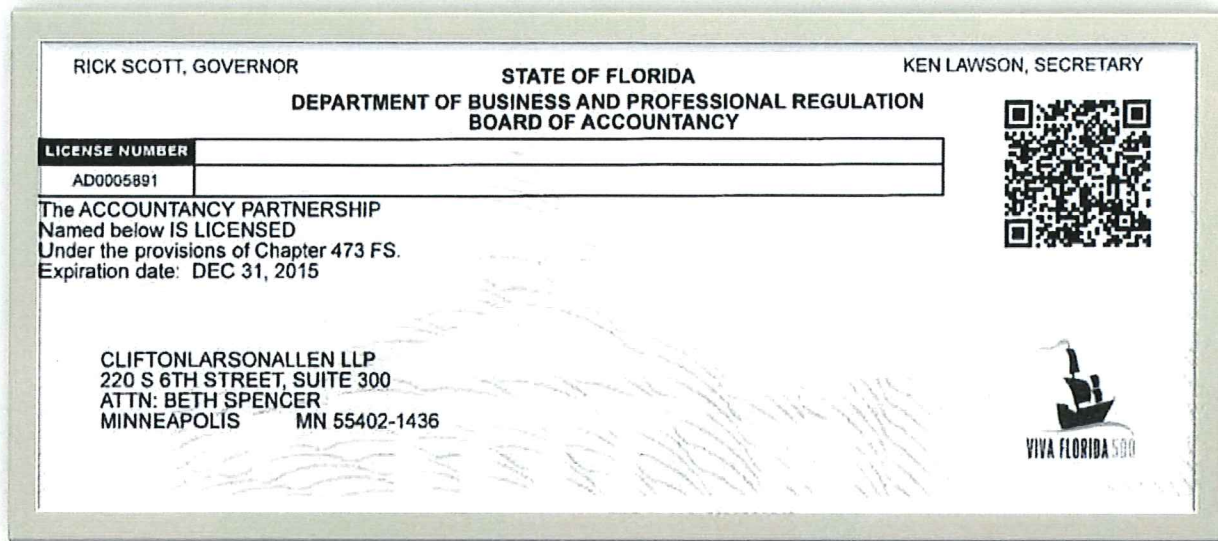
CliftonLarsonAllen's Nonprofit and Government Focus (Percent of Total Revenue by Industry)



*Above chart is based on FY14 net revenue

License to Practice in Florida

CliftonLarsonAllen LLP is a limited liability partnership and is duly licensed to practice public accountability in the State of Florida and other states. Key professional staff are also properly licensed to practice in the State of Florida.



2 – Local Engagement Office

The audit for the Village will be performed from CLA's Southwest Florida offices. The key engagement team members are in the Fort Myers office located at 6810 International Center Boulevard, Fort Myers, FL 33912-7129. The professionals leading the day-to-day audit procedures are familiar with the Village and understand the local issues. The local team will be supported with resources from other CLA locations. Our Florida practice consists of over 214 professionals working in our Southwest Florida offices dedicated to serving clients.

Currently the staffing in our Southwest Florida offices is as follows:

Staffing	Ft. Myers/ Naples	Lakeland	Orlando	Tampa	Sebring	Winter Haven
Principals	10	4	17	4	1	1
Directors/Managers	10	10	21	11	2	2
Seniors	11	5	17	9	3	1
Staff	14	9	12	10	2	1
Other professionals	10	3	7	3	3	1
Total	55	31	74	37	11	6

3 – Range of Activities Performed at the Engagement Office

CLA is a professional services firm delivering integrated wealth advisory, outsourcing, and public accounting capabilities to help clients succeed. Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With nearly 4,000 people, 90 U.S. locations, and a global affiliation, we bring a wide array of solutions to help clients in all markets, foreign and domestic. For more information visit CLAconnect.com. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

At the Southwest Florida offices, we deliver services within all three business lines with a heavy involvement in audit, outsourcing, and tax services.

4 – Engagement Office Management and/or Computer Assistance Capability

Technology and information systems are a critical aspect of the financial reporting processes and impact the internal control environment. The emphasis of the audit work program will be on the areas identified with the highest risk as a result of the risk assessment process. Both Brian Pye and James Barton will evaluate the Village's computer processing environment, which include general and application controls that help ensure the reliability of the business and financial systems that support financial reporting objectives during the current and future reporting period.

Focusing on information security can be a competitive advantage in the marketplace and minimize potential legal risks to the Village. Making information security a priority within the organization also demonstrates to employees that management understands the importance of protecting its most valuable asset - customer information. As a result, CLA provides several security-focused consulting services that can be customized to your specific requirements. CLA Information Security Services has significant experience and expertise related to each of the described services and will identify exposures and risks that will assist each organization in implementing the proper controls and procedures to mitigate or eliminate the various risks. The following is a sample list of additional information technology assessment services we offer:

- Application controls assessment
- Internal vulnerability assessment
- Security policy review
- Incident response and forensic investigation
- Disaster recovery
- Wireless security assessments
- Network penetration testing
- General controls review
- Security awareness assessment
- Privacy compliance
- Social engineering

Additional expertise – Specialized Advisory Services

Our professionals are dedicated, skilled audit and consulting practitioners committed to helping both management and elected officials understand how their government's risks are managed. We have a diverse group of consultants with a number of specializations, from IT auditors with knowledge of auditing automated controls and specialty IT reviews, to enterprise risk management (ERM) professionals whose services include the assessment, identification, communication, monitoring, and management of risk within your government.

We also have other subject matter specialists on hand with specialized competencies to bring the right services and skill sets to fit your needs. CLA provides the following services to local government clients:

- Benchmarking assessments and leading practice recommendations
- Operational, financial, regulatory and compliance assessments
- Outsourced or co-sourced internal audit
- Business process reengineering
- Risk assessments and evaluations
- Facilitation of trainings and workshops
- Documentation, evaluation, and tests of controls
- Health care claim audits for self-insured plans
- Enterprise risk management readiness assessments
- Cost optimization assessments
- Policy development
- Fraud reviews
- Business continuity plan assessments

5 – Competence in Reviewing/Preparing Governmental Financial Statements.

Experience with the GFOA Certificate of Achievement for Excellence in Financial Reporting

The GFOA Certificate of Achievement for Excellence in Financial Reporting is awarded to state and local governments that go above and beyond the minimum requirements of generally accepted accounting principles. It is awarded to state and local governments who produce a comprehensive annual financial report that evidences the spirit of transparency and full disclosure. Reports submitted to the CAFR program are reviewed by members of the GFOA staff and the GFOA Special Review Committee (SRC). **CLA lists members of the SRC review team below, including two from our Florida government group.**

We know government operations, the environment of public scrutiny, and the importance of due diligence in protecting public funds.

Last year in the State of Florida, CLA performed audits of several entities that received the GFOA Certificate of Achievement for Excellence in Financial Reporting. Martin Redovan served as the engagement principal for six of the GFOA Certificate of Achievement for Excellence in Financial Reporting clients. **The Village's Proposed Engagement Principal, Martin A. Redovan, assisted the City of Naples Airport Authority in preparing and successfully receiving the Certificate on a *first time* submission.**

The table below is comprised of CLA professionals who are currently on the GFOA Special Review Committee.

Name	Title	Location	Experience
Carrie Bartow, CPA, CGMA	Principal	Colorado Springs, CO	15+ yrs
Julie S. Fowler, CPA	Engagement Director	Sebring, FL	18+ yrs
Christopher G. Knopik, CPA, CFE	Principal	Minneapolis, MN	11+ yrs
Jacob S. Lenell, CPA	Principal	Milwaukee, WI	10+ yrs
David P. Phillips, CPA	Principal	Tucson, AZ	33+ yrs
Craig Popenhagen, CPA	Principal	Austin, MN	17+ yrs
Christian J. Rogers, CPA	Principal	Burlington, MA	20+ yrs
Sean M. Walker, CPA, CGFM, CGMA	Principal	Baltimore, MD	16+ yrs
Walker D. Wilkerson, CPA, MBA	Principal	Lakeland, FL	22+ yrs

E. SUMMARY OF THE BIDDER'S QUALIFICATIONS

1 – Partner, Supervisory, and Staff Qualifications and Experience

CliftonLarsonAllen delivers services through a primary advisor relationship, which means we structure our teams to serve as the main source for assurance, accounting, tax, consulting, and advisory services for our clients.

Since the firm's inception over a half a century ago, we have had one basic principle underlying all we do: **total client service**. This service model is taken to a new level with the primary advisor relationship. We will respond based on what is most important to you. Our relationship is built on trust, and CliftonLarsonAllen is viewed as the first call for help. For our clients, CliftonLarsonAllen is truly the primary advisor.

We live by one rule: total client service.

CLA recruits, develops, and retains outstanding people to serve you.

We bring a strong sense of integrity and professionalism to our practice and a sense of pride in both our work and our firm. We will emphasize teamwork and communication – an approach that will help you find practical solutions to your business problems.

After giving considerable thought to the appropriate staffing plan, we have identified an experienced engagement team that we believe can be most valuable to the Village. We have included resumes for all members of this team in the following pages. Additional industry-focused staff will be assigned upon selection of CLA and engagement scheduling.

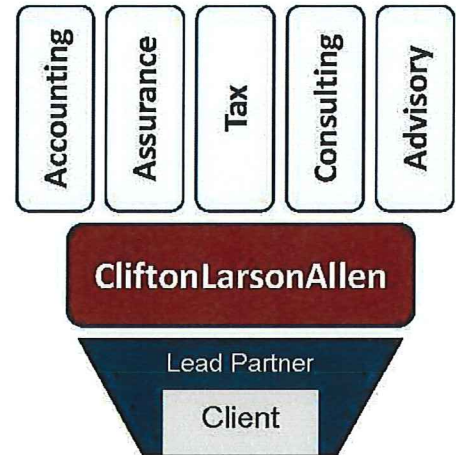
Proposed engagement team

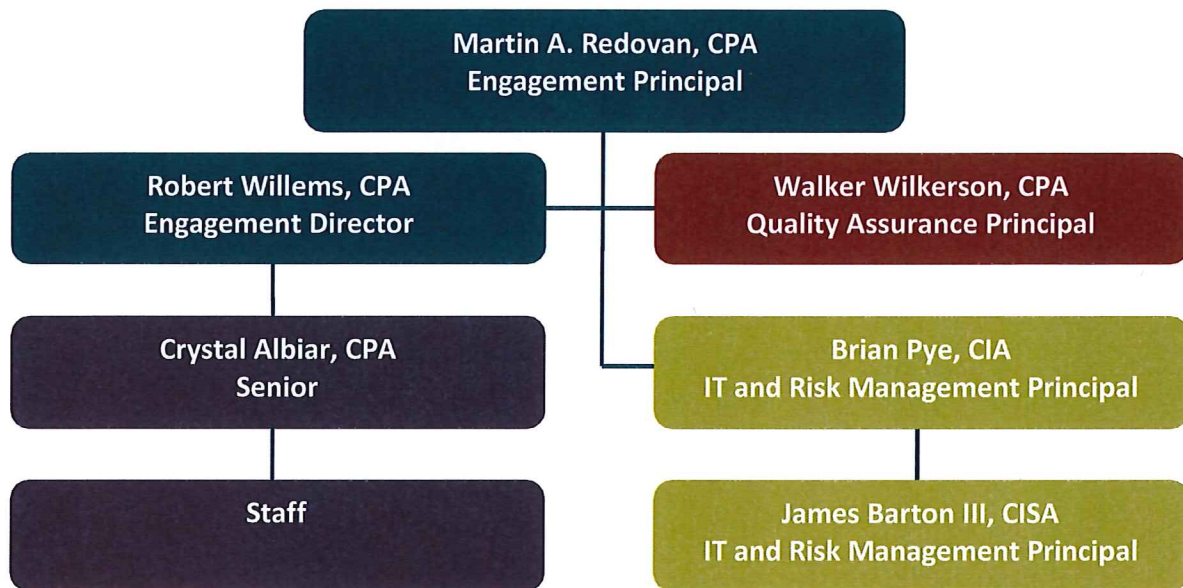
An experienced engagement team has been aligned to provide the most value to the Village. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following is our proposed engagement management team:

The most important resource any business has is people – the right people.

Engagement Team	Role	Years of Experience
Martin A. Redovan, CPA	Engagement Principal	34
Robert Willems, CPA	Engagement Director	17
Walker Wilkerson, CPA	Quality Assurance Principal	22
Crystal Albiar, CPA*	Senior	13
Brian Pye, CIA	IT & Risk Management Principal	16
James Barton III, CISA	IT & Risk Management	15

**Licensed CPA in the State of Oregon*





Roles and responsibilities of each position of the engagement team:

- **Engagement Principal** – Marty will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. He is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.
- **Engagement Director** – Rob will act as a manager on the engagement. In this role, he will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of comprehensive annual financial report and all related reports.
- **Quality Assurance Principal** – Walker will complete the quality review of all work performed and of all audit reports prior to issuance. The focus of this review is to confirm adherence to industry and firm quality control guidelines and to make sure the work performed supports the audit opinions issued.
- **Senior** – Crystal will be responsible for the day to day activities for this engagement including the supervision of all staff assigned.
- **Information Systems** – Brian and Jim will assist the audit team in documenting and evaluating general computer controls and IT application controls.
- **Staff** – Staff will assist Crystal Albiar, Senior, in the performance of audit procedures.

Proficiency with Computerized Systems in the Engagement

Where appropriate, we will use CaseWare's IDEA (IDEA) software. IDEA is a file interrogation, or data analysis, tool that facilitates an efficient audit of large volumes of transactions. IDEA is able to read electronic downloads of transactions in many different formats, including text files, spreadsheet files print report, pdf and database files.



The team members proposed on this engagement receive regular training on the functionality of IDEA and complete case studies on the applications listed above as part of the training courses to our staff. In addition, we use other applications for the selection of random samples for testing and to extract information directly from your data files for testing and analytical analysis.

Applications for IDEA at the Village include the following:

- Gaining an understanding of the entity's operations through analysis of its financial transactions
- Sampling of disbursements by evaluating unusual transactions
- Selection of journal entries related to identified fraud risks
- Summation of large volumes of similar transactions or sub-ledgers to determine agreement to the general ledger
- Analytical review procedures

Testing for Legal Compliance

In order to test legal compliance, our normal procedures include obtaining legal invoices for review, discussing any potential liabilities and sending attorney confirmation letters, if necessary.

CLA also tests legal compliance for any major federal program or state project grants during single audit testing, if it is applicable.

Martin A. Redovan, CPA

CliftonLarsonAllen LLP

Principal
Fort Myers, Florida

239-226-9902

Martin.Redovan@claconnect.com



Profile

Marty is the principal-in-charge of the State and Local Government practice for the Southeast Region. He has over 34 years of experience serving Florida government clients. During this time, he has served eight Florida counties, several cities, and numerous special districts. The majority of the larger governments served by him require federal and /or state single audits.

Technical expertise/client experience

During his career he has provided audit and accounting services to:

City of Bonita Springs	Lee County* (Including Constitutionals)
City of Cape Coral*	Manatee County* (Including Constitutionals)
City of Dunedin*	Sarasota County* (Including Constitutionals)
City of Everglades City	Hillsborough County Aviation Authority
City of Moore Haven	Englewood Water District
City of Naples Airport Authority*	Captiva Fire Control District
City of Punta Gorda*	Estero Fire Rescue District
City of Sanibel*	Iona McGregor Fire Protection and Rescue
Town of Fort Myers Beach	Matlacha Pine/Island Fire Control District
Charlotte County*(Including Constitutionals)	Sanibel Fire & Rescue District
Collier County* (Including Constitutionals)	Upper Captiva Fire Control District
Desoto County (Including Constitutionals)	Southwest Florida Expressway Authority
Glades County (Including Constitutionals)	Many other Special Districts and Authorities
Hardee County (Including Constitutionals)	

***Receives the GFOA Certificate of Achievement for Excellence in Financial Reporting**

Education/professional involvement

- Bachelor of Business Administration with a degree in accounting, Stetson University
- Certified Public Accountant licensed by the state of Florida
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Marty attends a minimum of 20 hours annually of continuing professional education classes, including a minimum of 8 hours of audit and accounting classes, resulting in 120 hours for three-year requirement. Every two years, a minimum of 24 hours of CPE specifically related to Yellow Book requirements is completed. See details below.

Program	Completion date	Sponsor Name
Planning for Your 2015 Fiscal Year End Audits - Changes You Need to Know Rebroadcast	6/26/2015	CliftonLarsonAllen LLP
Assurance Quarterly Update - 2015 Q2	6/26/2015	CliftonLarsonAllen LLP
CLA 2015 Annual Nonprofit Accounting and Audit Update	6/10/2015	CliftonLarsonAllen LLP
CLA 2015 Annual Government Accounting and Audit Update	5/6/2015	CliftonLarsonAllen LLP
Participant Credit for Instructors: CLA 2015 Annual Government Accounting and Audit Update	5/6/2015	CliftonLarsonAllen LLP
PSG Webinar Series: Effective Communications with Governance	4/1/2015	CliftonLarsonAllen LLP
Assurance Quarterly Update - 2015 Q1	1/26/2015	CliftonLarsonAllen LLP
Understanding the New CLA Technology Platform	12/13/2014	CliftonLarsonAllen LLP
Professional Skepticism	12/13/2014	CliftonLarsonAllen LLP
Independence and Ethics Update	12/13/2014	CliftonLarsonAllen LLP
HUD Update 2014	10/31/2014	CliftonLarsonAllen LLP
Risk Management Update	10/6/2014	CliftonLarsonAllen LLP
Assurance Quarterly Update - Q4	10/6/2014	CliftonLarsonAllen LLP
New CLA Understanding Internal Controls Forms and Fraud Update Rebroadcast	9/26/2014	CliftonLarsonAllen LLP
Computer Assisted Auditing Techniques	8/6/2014	CliftonLarsonAllen LLP
Assurance Quarterly Update - Q3	8/4/2014	CliftonLarsonAllen LLP
PSG Virtual Conference	7/16/2014	CliftonLarsonAllen LLP
CLA 2014 Nonprofit Accounting & Audit Update	6/20/2014	CliftonLarsonAllen LLP
Personal and Professional Ethics for Florida CPAs	6/8/2014	PASS Online
FGFOA 2014 Annual Conference	6/3/2014	FGFOA - FL #0002329
CLA 2014 Government Accounting and Audit Update	5/8/2014	CliftonLarsonAllen LLP
Concluding and Reporting in a Single Audit Environment	5/7/2014	CliftonLarsonAllen LLP
Assurance Quarterly Update - Q2	5/5/2014	CliftonLarsonAllen LLP

Risk Assessment Considerations and Procedures for Governments and Nonprofits	4/2/2014	CliftonLarsonAllen LLP
Assurance Quarterly Update - January 2014	2/22/2014	CliftonLarsonAllen LLP
HUD Update	2/22/2014	CliftonLarsonAllen LLP
Group Audit Considerations	2/5/2014	CliftonLarsonAllen LLP
Assurance: Review Responsibilities, Procedures, and GoFileRoom	1/11/2014	CliftonLarsonAllen LLP
PSG Fraud Update	12/10/2013	CliftonLarsonAllen LLP
Risk Management Update	10/21/2013	CliftonLarsonAllen LLP
Independence Update	10/21/2013	CliftonLarsonAllen LLP
Audit: Information Technology Considerations	10/4/2013	CliftonLarsonAllen LLP
Assurance: Taking Engagement Management to the Next Level	10/4/2013	CliftonLarsonAllen LLP
HIP Calculator IRS CE #ERGQW-T-00033-13-O	9/20/2013	CliftonLarsonAllen LLP
Assurance Quarterly Update - August Rebroadcast	8/16/2013	CliftonLarsonAllen LLP
Public Sector Industry Conference	7/10/2013	CliftonLarsonAllen LLP
PSG Pre-Conference: Accounting and Auditing - NFP Issues	7/8/2013	CliftonLarsonAllen LLP
PSG Pre-Conference: Group Audits for Government	7/8/2013	CliftonLarsonAllen LLP
PSG Pre-Conference: Single Audit Update	7/8/2013	CliftonLarsonAllen LLP
PSG Pre-Conference: Risk Management & CLA Methodology Update	7/8/2013	CliftonLarsonAllen LLP
What Can Go Wrong, Often Does - Professional Ethics Violations in Single Audits	6/27/2013	CliftonLarsonAllen LLP
2013 Nonprofit Accounting and Audit Update	6/26/2013	CliftonLarsonAllen LLP
FGFOA 2013 Annual Conference	6/25/2013	FGFOA
2013 Government Accounting and Auditing Update	5/17/2013	CliftonLarsonAllen LLP
Assurance Quarterly Update - May	5/6/2013	CliftonLarsonAllen LLP

Robert Willems, CPA
CliftonLarsonAllen LLP

Engagement Director
Fort Myers, Florida

239-226-9900
robert.willems@claconnect.com



Profile

Rob Willems is an engagement director in the State & Local Government Group of CliftonLarsonAllen. His duties, from a client perspective, consist of leading audit planning sessions, performing a detailed review of all work performed, leading discussions and seeking resolution to all material issues affecting an entity, and ensuring that quality services are delivered to clients on or before specified due dates.

Technical expertise/client experience

Rob has worked in public accounting since 1998, focusing primarily on auditing. He has served many government and nonprofit entities and has performed federal and state single audits for his government and nonprofit clients, including the following:

Glades County	City of Sanibel*
City of Cape Coral*	Manatee County*
City of Moore Haven	Sarasota County*
City of Naples Airport Authority*	Sanibel Fire & Rescue District
Iona McGregor Fire Protection & Rescue Service District	
CaPFA Capital Corp 2000F (University of Central Florida student housing)	

***Receives the GFOA Certificate of Achievement for Excellence in Financial Reporting**

Education/professional involvement

- Bachelor of Science in Accounting, University of Florida
- Master of Accounting, University of Florida
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Rob attends a minimum of 20 hours annually of continuing professional education classes, including a minimum of 8 hours of audit and accounting classes, resulting in 120 hours for three-year requirement. Every two years, a minimum of 24 hours of CPE specifically related to Yellow Book requirements is completed. See details below.

Program	Completion date	Sponsor Name
CLA 2015 Annual Nonprofit Accounting and Audit Update	6/10/2015	CliftonLarsonAllen LLP
PSG Webinar Series: Key Considerations when Completing Walkthroughs and Testing of Internal Controls	5/26/2015	CliftonLarsonAllen LLP
Planning for Your 2015 Fiscal Year End Single Audits - Changes You Need to Know Rebroadcast	5/15/2015	CliftonLarsonAllen LLP
CLA 2015 Annual Government Accounting and Audit Update	5/8/2015	CliftonLarsonAllen LLP
Assurance Quarterly Update - 2015 Q2	5/4/2015	CliftonLarsonAllen LLP
Assurance Quarterly Update - 2015 Q1	1/26/2015	CliftonLarsonAllen LLP
Independence and Ethics Update	11/21/2014	CliftonLarsonAllen LLP
Professional Skepticism	11/11/2014	CliftonLarsonAllen LLP
HUD Update 2014	10/31/2014	CliftonLarsonAllen LLP
Risk Management Update	10/6/2014	CliftonLarsonAllen LLP
Assurance Quarterly Update - Q4	10/6/2014	CliftonLarsonAllen LLP
Accounting Complexities Facing Local Governments	10/1/2014	CliftonLarsonAllen LLP
New CLA Understanding Internal Controls Forms and Fraud Update	9/19/2014	CliftonLarsonAllen LLP
Computer Assisted Auditing Techniques	8/6/2014	CliftonLarsonAllen LLP
Assurance Quarterly Update - Q3	8/4/2014	CliftonLarsonAllen LLP
PSG Virtual Conference	7/16/2014	CliftonLarsonAllen LLP
Audits of State and Local Governmental Units	6/16/2014	MicroMash
GAO Standards: Yellow Book	6/16/2014	MicroMash
Governmental Accounting Overview: Back to the Basics	6/4/2014	CliftonLarsonAllen LLP
Personal and Professional Ethics for Florida CPAs	5/15/2014	PASS Online
Concluding and Reporting in a Single Audit Environment	5/7/2014	CliftonLarsonAllen LLP
Risk Assessment Considerations & Procedures for Govts & NP	4/2/2014	CliftonLarsonAllen LLP

Assurance Quarterly Update - January 2014	2/22/2014	CliftonLarsonAllen LLP
Assurance: Review Responsibilities, Procedures and GoFileRoom	12/16/2013	CliftonLarsonAllen LLP
PSG Fraud Update	12/10/2013	CliftonLarsonAllen LLP
Risk Management Update	10/21/2013	CliftonLarsonAllen LLP
Independence Update	10/21/2013	CliftonLarsonAllen LLP
Audit: Information Technology Considerations	10/4/2013	CliftonLarsonAllen LLP
Assurance: Taking Engagement Management to the Next Level	10/4/2013	CliftonLarsonAllen LLP
Assurance Quarterly Update - August	8/16/2013	CliftonLarsonAllen LLP
CLA Reviews Update	5/29/2013	CliftonLarsonAllen LLP
2013 Government Accounting and Auditing Update	5/17/2013	CliftonLarsonAllen LLP
Assurance Quarterly Update - May	5/6/2013	CliftonLarsonAllen LLP

Walker D. Wilkerson, CPA, MBA

CliftonLarsonAllen LLP

Quality Assurance Principal
Lakeland, Florida

863-680-5639

Walker.Wilkerson@claconnect.com



Profile

Walker is a principal with CLA and is a technical reviewer for CLA's Assurance and Accounting Quality Group. He has 22 years of public auditing experience with a focus on governmental entities and nonprofit organizations. Walker is also a reviewer for the GFOA Certificate of Excellence in Financial Reporting program. In addition, Walker has served as an adjunct professor at Florida Southern College teaching a variety of accounting courses.

Technical expertise/client experience

Walker specializes in assurance and accounting quality reviews with an emphasis in local governments and nonprofits. He has provided auditing services to a large array of clients, including governmental entities, nonprofit organizations, workforce development boards, for profit entities, pension plans and funds, and housing authorities. Following is a partial listing of clients Walker has served.

Central Florida Regional Planning Council
City of Avon Park *
City of Davenport
City of Glendale, AZ
City of Moore Haven
City of Sanibel *
City of Scottsdale, AZ
City of Winter Haven *
Collier County *

Delray Beach Housing Authority
Highlands County
Housing Authority of Bartow
Key West Housing Authority
Lake Region Lakes Management District
Monroe County Housing Authority
Okeechobee County
Polk County *
Sarasota County *

***Receives the GFOA Certificate of Achievement for Excellence in Financial Reporting**

Education/professional involvement

- Bachelor of Science in Business Administration, The Citadel
- Master of Business Administration, Florida Southern College
- Certified Public Accountant licensed by the state of Florida
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Florida Association for Housing Related Officials (FAHRO)

Continuing Professional Education

Walker attends a minimum of 20 hours annually of continuing professional education classes, including a minimum of 8 hours of audit and accounting classes, resulting in 120 hours for three-year requirement. Every two years, a minimum of 24 hours of CPE specifically related to Yellow Book requirements is completed. See details below.

Program	Completion date	Sponsor Name
Leadership Development Series: Presentation Skills	6/3/2015	CliftonLarsonAllen LLP
Leadership Development Series: Part 1)	5/29/2015	CliftonLarsonAllen LLP
Planning for Your 2015 Fiscal Year End Single Audits - Changes You Need to Know	5/15/2015	CliftonLarsonAllen LLP
Implementation of New SSARS No. 21 - May 2015	5/11/2015	CliftonLarsonAllen LLP
CLA 2015 Annual Government Accounting and Audit Update	5/7/2015	CliftonLarsonAllen LLP
Assurance Quarterly Update - 2015 Q2	5/4/2015	CliftonLarsonAllen LLP
Personal and Professional Ethics for Florida CPAs	5/1/2015	PASS Online
Assurance Quarterly Update - 2015 Q1	1/26/2015	CliftonLarsonAllen LLP
2015 FedGov Industry Conference	1/20/2015	CliftonLarsonAllen LLP
Data Analytics and Forensic Training	1/16/2015	CliftonLarsonAllen LLP
Principal Advance 2015: Casting the Vision for the Next Ten Years ~ Achieving it by Living the CLA Promise	1/10/2015	CliftonLarsonAllen LLP
Second Reviewer Update	12/9/2014	CliftonLarsonAllen LLP
Understanding the New CLA Technology Platform	11/21/2014	CliftonLarsonAllen LLP
Independence and Ethics Update	11/21/2014	CliftonLarsonAllen LLP
Professional Skepticism	11/11/2014	CliftonLarsonAllen LLP
Risk Management Update	10/6/2014	CliftonLarsonAllen LLP
Assurance Quarterly Update - Q4	10/6/2014	CliftonLarsonAllen LLP
AICPA National Governmental Accounting and Auditing Update Conference West	9/23/2014	AICPA
New CLA Understanding Internal Controls Forms and Fraud Update	9/19/2014	CliftonLarsonAllen LLP
Participant Credit for Instructors: PSG Virtual Conference	7/16/2014	CliftonLarsonAllen LLP
CLA 2014 Government Accounting and Audit Update	5/7/2014	CliftonLarsonAllen LLP
Concluding and Reporting in a Single Audit Environment	5/7/2014	CliftonLarsonAllen LLP
Assurance Quarterly Update - Q2	5/5/2014	CliftonLarsonAllen LLP

Risk Assessment Considerations and Procedures for Governments and Nonprofits	4/2/2014	CliftonLarsonAllen LLP
Assurance: Review Responsibilities, Procedures and GoFileRoom	12/16/2013	CliftonLarsonAllen LLP
PSG Fraud Update	12/10/2013	CliftonLarsonAllen LLP
Risk Management Update	10/21/2013	CliftonLarsonAllen LLP
Independence Update	10/21/2013	CliftonLarsonAllen LLP
Assurance: Taking Engagement Management to the Next Level	10/4/2013	CliftonLarsonAllen LLP
2013 AICPA National Governmental Accounting and Auditing Update	9/17/2013	AICPA
Assurance Quarterly Update - August	8/12/2013	CliftonLarsonAllen LLP
Public Sector Industry Conference	7/10/2013	CliftonLarsonAllen LLP
PSG Pre-Conference: GASB No. 63/65 and Pension Plans	7/8/2013	CliftonLarsonAllen LLP
PSG Pre-Conference: Group Audits for Government	7/8/2013	CliftonLarsonAllen LLP
PSG Pre-Conference: Single Audit Update	7/8/2013	CliftonLarsonAllen LLP
PSG Pre-Conference: Risk Management & CLA Methodology Update	7/8/2013	CliftonLarsonAllen LLP
What Can Go Wrong, Often Does - Professional Ethics Violations in Single Audits	6/27/2013	CliftonLarsonAllen LLP
Assurance Quarterly Update - May	5/6/2013	CliftonLarsonAllen LLP
Accounting & Auditing Seminar	5/3/2013	CFGL - FL #0002741
Managing Employee Benefits and Related Costs	4/25/2013	CliftonLarsonAllen LLP

Profile

Crystal is a senior in the Assurance Services Group at CliftonLarsonAllen. Crystal has worked in public accounting since 2002, focusing primarily on auditing. She has served many government and nonprofit entities and has performed federal and state single audits for government and nonprofit clients.

Technical expertise

Crystal has served many government and nonprofit entities and has performed federal and state single audits for government and nonprofit clients, including the following:

Bandon Rural Fire District	City of Redmond, Oregon
Charleston Rural Fire District	City of Sisters, Oregon
City of Bandon, Oregon	City of Waldport, Oregon
City of Coquille, Oregon	Klamath County Rural Fire District #1
City of Fairview, Oregon	Langlois Rural Fire District
City of Hillsboro, Oregon	Lincoln City, Oregon
City of Madras, Oregon	Port of Newport
City of McMinnville, Oregon	Port of Port Orford
	Port Orford Library District

Education/professional involvement

- Certified Public Accountant licensed by the state of Oregon
- Bachelor of Science in Business Administration with an option in Accounting from Oregon State University, Corvallis, Oregon.
- Licensed Municipal Auditor by the State of Oregon

Continuing Professional Education

Crystal attends a minimum of 20 hours annually of continuing professional education classes, including a minimum of 8 hours of audit and accounting classes, resulting in 120 hours for three-year requirement. Every two years, a minimum of 24 hours of CPE specifically related to Yellow Book requirements is completed. See details below

Program	Completion date	Sponsor Name
Planning for Your 2015 Fiscal Year End Audits - Changes You Need to Know	6/26/2015	CliftonLarsonAllen LLP
Assurance Quarterly Update - 2015 Q2	6/26/2015	CliftonLarsonAllen LLP
CLA 2015 Annual Nonprofit Accounting and Audit Update	6/10/2015	CliftonLarsonAllen LLP
PSG Tax Foundation	6/9/2015	CliftonLarsonAllen LLP
Performing Single Audits In 2015 And Beyond	6/4/2015	Surgent Mccoy
Not-for-Profit Accounting and Reporting: An Introduction	6/3/2015	Becker Prof Edu

Single Audit: Best Practices to Avoid Common Audit Problems and Pitfalls	6/2/2015	Becker Prof Edu
General Ethics: Meeting Your Oregon Requirement	5/25/2015	Surgent Mccoy
Audits of HUD-Assisted Projects: Audits of HUD-Related Mortgages	1/15/2015	AICPA
Professional Seminar on Compliance Audits of Federal Student Financial Aid Programs	9/5/2014	SFA Audit Seminars -
2013 Governmental And Nonprofit Update: Key Changes Resulting From The ASB Clarity Project	1/15/2014	AICPA
Audits of HUD-Assisted Projects: Overview of Key HUD Offices and Helpful Information Resources, HUD Programs, and Annual Financial Statement Requirements	1/15/2014	AICPA
Comprehending OMB A-133: Major Program Determination, Compliance Supplement, & Cost Circulars	1/15/2014	AICPA
Comprehending OMB A-133: The Current OMB A-133 Environment, Latest Developments	1/15/2014	AICPA
Governmental Accounting And Reporting: Fund Reporting	1/15/2014	AICPA
Governmental Accounting And Reporting: Foundations And Note Disclosures	1/15/2014	AICPA
Governmental Accounting And Reporting: Preparing The Government-Wide Financial Statements	1/15/2014	AICPA
Government Auditing Standards: Standards For Use And Application Of GAGAS, General Standards	1/14/2014	AICPA
Review Engagements: Performing And Reporting A Review	1/14/2014	AICPA
Comprehending OMB A-133: 'Testing Compliance' Plus 'Reporting Requirements'	1/10/2014	AICPA
Government Auditing Standards: Standards For Financial Audits And Attestation Engagements	1/10/2014	AICPA
Auditing 401(k) Plans: Planning	1/9/2014	AICPA
Employee Benefit Plans: 'The Basics' Plus 'Accounting And Reporting Standards'	1/9/2014	AICPA
Auditing 401(k) Plans: Other Auditing Considerations	1/8/2014	AICPA
Auditing 401(k) Plans: 'Financial Statement Disclosures' Plus 'Supplemental Schedules'	1/6/2014	AICPA
Auditing 401(k) Plans: The Auditor's Report	1/6/2014	AICPA
Government And Not-For-Profit Frauds	8/2/2013	Talbot Korvola & Warwick LLP

Brian G. Pye, CIA
CliftonLarsonAllen LLP

Principal
Minneapolis, Minnesota

612-397-3139

brian.pye@CLAconnect.com



Profile

Brian is a principal in CliftonLarsonAllen LLP (CLA) Specialized Advisory Services practice. Brian has more than 16 years of professional experience in providing internal audit (business process and IT) and risk management consultative services in the nonprofit and government industries. Over 10 of these years were spent in the Enterprise Risk Services Group at Deloitte. His experience includes managing internal control and internal audit consulting services, enterprise-wide risk assessments, process design, and documentation engagements. Brian focuses on complex and/or specialized issues, develops and maintains productive relationships with clients, and develops an evaluation strategy that complies with professional standards and appropriately addresses risk.

Experience serving clients and technical expertise

Brian has significant experience in effectively coordinating and directing complex projects ensuring completion with strict regard for client specifications, time and budgetary constraints, and the development of numerous risk services offerings including:

- Performance audits
- Internal audit including information technology, financial, and operational audits as published by COSO.
- Developed procedures for the evaluation of information technology controls in support of a financial audit and service organization reporting.
- Operational, financial, information technology and compliance assessments.
- Enterprise-wide risk assessments.
- Application of the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards).
- Current state assessments, including inefficiency and process improvement identification.
- Future state design and process reengineering and implementation.
- Business requirements identification and ERP vendor selection processes.
- SSAE16 (formally known as SAS70) assurance engagements.
- Sarbanes Oxley (SOX) compliance engagements.
- IT general control reviews.
- Application of Control Objectives for Information and Related Technology (COBIT) guidelines as published by the Information Systems Audit and Control Association (ISACA).
- Facilitation of workshops.
- Speaks at various conferences and professional organizations across the country educating professionals on the topics of internal audit and risk management.

Brian has experience in directing and managing, global and domestic, consultative services that include Financial, Operational, IT and SOX audits. He also directs the planning, organizing, and controlling of internal audits throughout all company operations and locations worldwide. Brian can provide recommendations that add value by reducing existing or potential exposures, improving business processes, and reducing costs. He has

experience monitoring consultative compliance activities to ensure balance between cost effectiveness and risk mitigation.

Education/professional involvement

- Bachelor of science in accounting and business administration at the University of St. Thomas in St. Paul, Minnesota
- American Institute of Certified Public Accountants (AICPA)
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)

James W. Barton, III, CISA, PCI-QSA

CliftonLarsonAllen LLP

Manager
Lakeland, FL

863-680-5640

jim.barton@CLAconnect.com



Profile

Jim is a Manager and Information Security Analyst within the Information Security Services Group (ISSG) at CliftonLarsonAllen. Jim has worked in the IT profession for over 15 years and has been involved in network management & end-user support with experience covering project management, business management and service delivery.



Technical Expertise

Jim has consulted on a wide range of projects from system selection to the design and installation of local and wide area networks. He has served as an IT Director for a regional CPA firm. Since joining CliftonLarsonAllen, Jim has performed IT general controls, SSAE16 IT testing, PCI assessments, external penetration testing and internal vulnerability assessments.

Education

Jim is a Certified Information Systems Auditor (CISA) and a member of West Florida Chapter of ISACA, a worldwide association of IS professionals. He is also a PCI Qualified Security Assessor (PCI-QSA). Jim attended Florida Career Institute where he received a diploma in Computer Electronics and Networking Technology.

2 – Florida Governmental Audit Experience

Government organizations are a dynamic, unique area of accounting, and require constant attention and monitoring. It is our knowledge of your industry that is crucial to offering actionable solutions. As a firm with nearly 60 years of experience, we possess an extensive understanding of your challenges and are able to respond promptly and effectively to help meet them. We have served over 70 different governmental entities statewide over the past two years in the State of Florida. The following is a partial list of government agencies for which we have provided a financial audit in the State of Florida within the last five years:

Organization Name:	Collier County, Florida
Scope of Work:	Audit of financial statements in accordance with <i>Government Auditing Standards</i> ; Chapter 10.550 Rules of the Auditor General of the State of Florida; and the Federal and Florida Single Audit Acts. Review of the Comprehensive Annual Financial Report for submission to the GFOA Certificate of Achievement for Excellence in Financial Reporting (Certificate) program.
Date of Service:	2013 - Present
Engagement Principal:	Marty Redovan
Total Hours:	3.000
Contact Person:	Crystal Kinzel, Finance Director, County of Collier, Clerk of the Circuit Court, Finance Department, 3299 Tamiami Trail E - Ste #403, Naples, FL 34112-5746 (239) 252-6299
Organization Name:	Lee County, Florida
Scope of Work:	Audit of financial statements in accordance with <i>Government Auditing Standards</i> ; Chapter 10.550 Rules of the Auditor General of the State of Florida; and the Federal and Florida Single Audit Acts. Review of the Comprehensive Annual Financial Report for submission to the GFOA Certificate program.
Date of Service:	2014 - Present
Engagement Principal:	Marty Redovan
Total Hours:	2,900
Contact Person:	Terry Mallow, Finance and Records Director, Lee County Clerk of the Circuit Court, P.O. Box 9366, Fort Myers, FL 33902, (239) 533-2184

Organization Name:	City of Cape Coral
Scope of Work:	Audit of financial statements in accordance with <i>Government Auditing Standards</i> ; Chapter 10.550 Rules of the Auditor General of the State of Florida; and the Federal and Florida Single Audit Acts. Review of the Comprehensive Annual Financial Report for submission to the GFOA Certificate program.
Date of Service:	2011 - Present
Engagement Principal:	Marty Redovan
Total Hours:	950
Contact Person:	Margaret Krym, City Auditor, P.O. Box 150027, Cape Coral, FL 33915-0027 (239) 242-3380
Organization Name:	City of Sanibel
Scope of Work:	Audit of financial statements in accordance with <i>Government Auditing Standards</i> and Chapter 10.550 Rules of the Auditor General of the State of Florida. Review of the Comprehensive Annual Financial Report for submission to the GFOA Certificate program.
Date of Service:	2007 - Present
Engagement Principal:	Marty Redovan
Total Hours:	526
Contact Person:	Sylvia A. Edwards, CPA, CGFO, CPFO, Finance Director, 800 Dunlop Road, Sanibel, FL 33957 (239) 472-9615

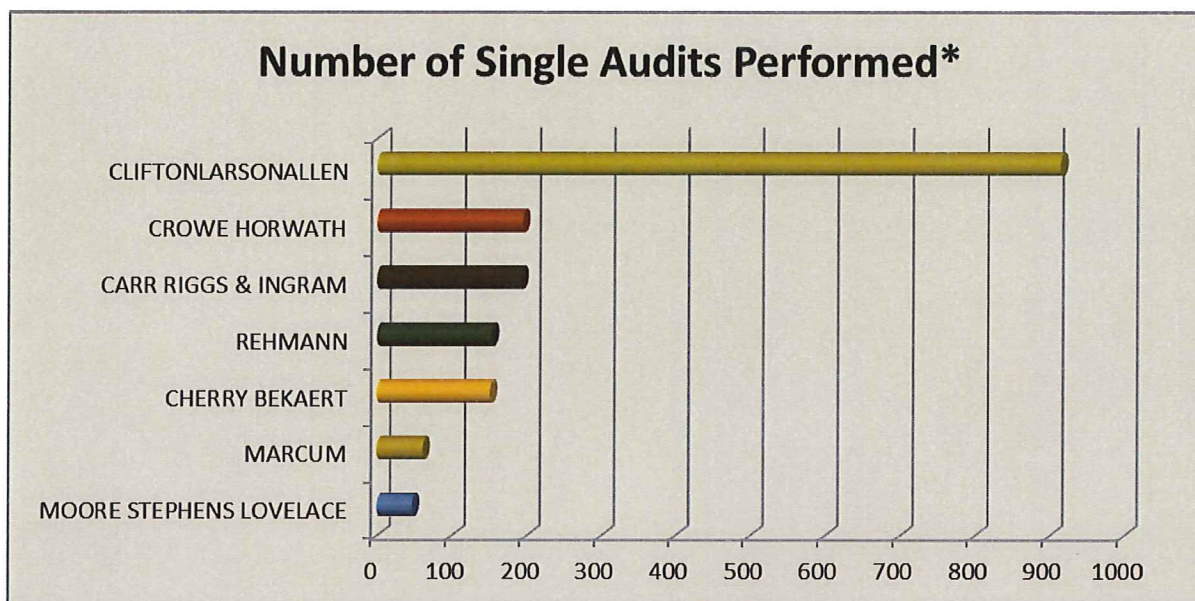
3 – Firm’s Single Audit Experience

CLA has substantial experience in providing financial statement audits, single audits, IT audits, and management advisory services to numerous large nonprofit and governmental entities. Our various clients receive a significant amount of federal funding from a variety of federal and state sources. As a result of auditing so many governmental entities, CLA performs A-133 single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm.

The single audit requires a specific set of skills in order to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services. In addition to the local resources, CLA has personnel throughout the firm as well as national technical personnel who specialize in single audits and provide resources and insights not found in many firms. CLA personnel were also invited to join and participated in Single Audit Task Forces formed by the AICPA to address single audit quality issues.

The principals, managers and associate members assigned to your audit have performed hundreds of single audits and have received specialized training in governmental accounting, auditing, and financial reporting. In addition, they receive training on the compliance requirements of OMB Circular A-133 and the use of the related compliance supplements.

The chart below illustrates CLA’s superior experience in serving organizations that require federal single audits.



*The information for the table above firms was pulled from the Federal Audit Clearinghouse for audits submitted December 1, 2012 – December 31, 2013.

4 – Quality Control Procedures and Peer Review Report

The most recent peer review report we received expressed a rating of *pass*, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service.

The Public Company Accounting Oversight Board (PCAOB) conducts inspections of CliftonLarsonAllen's quality control procedures relating to audits of public companies, while the remainder of our assurance practice is peer reviewed under American Institute of Certified Public Accountants (AICPA) standards. PCAOB inspection reports are available on the PCAOB website.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CliftonLarsonAllen's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CliftonLarsonAllen strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in OMB Circular A-133.

Below is a copy of CLA's most recent System Review Report as requested in section B of the "Bid Requirements".



System Review Report

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the firm) applicable to non-SEC issuers in effect for the year ended July 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to non-SEC issuers in effect for the year ended July 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
November 12, 2013

5 – Experience with GFOA Certificate of Achievement for Excellence in Financial Reporting

Members of the Village's proposed engagement team have experience in preparing municipal entities for success in receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting. As your Engagement Principal, Martin A. Redovan, has successfully assisted six (6) Florida governments retain the GFOA Certificate of Achievement for Excellence in Financial Reporting. In addition, Engagement Director, Robert Willems and Quality Assurance Principal, Walker Wilkerson, have assisted similar Florida municipalities in retaining the Certificate.

The Village will also benefit from having on its proposed engagement team a member of the GFOA Special Review Committee.

It is safe to say that the Village will be well represented and staffed with experience auditing professionals that will assist the Village as it looks to attain the Certificate. A brief listing of Florida governments awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting that the Village engagement team has successfully worked on within the past five years is listed below:

GFOA Certificate of Achievement for Excellence in Financial Reporting	
City of Avon Park	City of Cape Coral
City of Dunedin	City of Naples Airport Authority
City of Sanibel	City of Winter Haven
Collier County	Lee County
Manatee County	Polk County
Sarasota County	

F. LIST OF MUNICIPAL CLIENTS

1 – Municipal Clients in Lee County and Collier County

County Municipalities	
City of Cape Coral	City of Sanibel

2 – Municipal Clients in other Areas of Florida

Our firm wide government audit clients include state departments, counties, cities, villages, towns, boards of education, public libraries, colleges, school districts, and specialized taxing districts and authorities throughout the nation. With one of the largest public sector audit practices in the country, the members of our government services team have an uncommon depth of experience auditing entities similar to the Village. The following are Florida municipalities served by CLA within the past 5 years:

Florida Municipalities	
City of Avon Park	City of Brooksville
City of Davenport	City of Dunedin
City of Eagle Lake	City of Moore Haven
City of Temple Terrace	City of Winter Haven
Town of Redington Beach	

G. SCOPE OF WORK

1 – Financial Audit

Proposed Segmentation of the Audit

As illustrated in figure 1, we will conduct our audit in five primary phases:

- Phase 1 – Assessment
- Phase 2 – Planning & Strategy
- Phase 3 – Systems Evaluation
- Phase 4 – Testing & Analysis
- Phase 5 – Reporting & Follow-Up



Assessment

The continuous communication phase of an engagement starts when an engagement contract is issued and continues throughout the year. We believe effective communication is

critical to successfully serving the Village. This communication includes the exchange of ideas and advice as changes are considered or implemented by the Village or the accounting profession. In years subsequent to the 2015 audit, before June 15th of each year, we will meet with the Village personnel to discuss our plan to start the work and to further discuss the audit process.

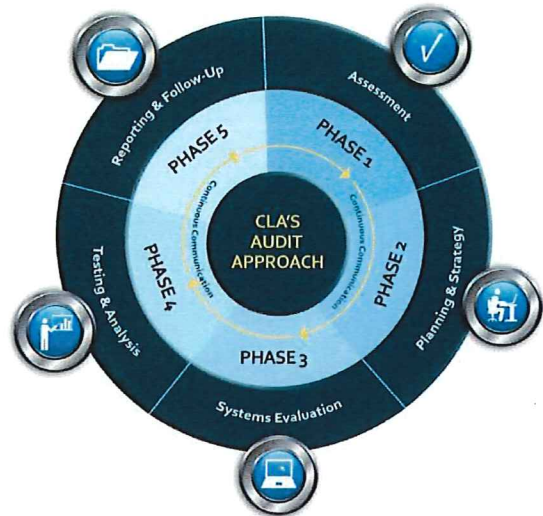


Figure 1. Proven Methodology. CLA's established and proven audit methodology is based around the above proven steps and is reinforced by CLA's commitment to professional integrity, interdependence and ethical behavior.



Planning & Strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures. We will accomplish our planning by following the methodology below:

- Conduct an entrance meeting with representatives from the Village – Marty Redovan will meet with Village personnel to mutually agree on an outline of responsibilities and timeframes. The agenda will include but not be limited to the following:
 - Establish audit approach and timing schedule,
 - Assistance to be provided by Village personnel,
 - Application of generally accepted accounting principles,
 - Initial audit concerns,
 - Concerns of the Village management,

- Establishment of report parameters and timetables,
 - Progress reporting process, and
 - Establish principal contacts for key areas.
- Update our understanding of the operations of the Village, including any changes in its organization, management style, and internal and external factors influencing the operating environment. We will utilize reference materials such as the budget and related materials, organizational charts, manuals and programs, and financial and other management Information Systems (IS).
 - Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations.
 - Determine the likelihood of effective IS-related controls.
 - Perform a preliminary overall risk assessment.
 - Confirm protocol for requesting information from and meeting with accounting and finance staff.
 - Establish a timetable for the fieldwork phase of the audit.
 - Determine a protocol for using Interactive Data Extraction and Analysis (IDEA), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management.
 - Compile an initial comprehensive list of items to be prepared by the Village and establish mutually agreed upon deadlines.

We will document our planning through preparation of the following:

- **Entity Profile.** This profile will help us gain an understanding of Village activities, organizational structure, services, management, key employees, and regulatory requirements. We will utilize organizational charts, the prior year audited financial statements, and enabling legislation to perform this procedure.
- **Preliminary Analytical Procedures.** These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as, to identify any areas that may represent specific risks relevant to the audit. We will utilize budgets, prior year financial information, and operational reports to perform these procedures.
- **General Risk Analysis.** This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.
- **Account Risk Analysis.** This document will contain the audit plan for the financial statements, including risk assessment, and the extent and nature of testing by assertion.
- **Prepared by Client Listing.** This document will contain a listing of schedules and reports to be prepared by Village personnel, with due dates for each item.

One of the key elements in the planning of this audit engagement will be the heavy involvement of directors, principals, and managers. We will clearly communicate any issues in a timely manner and will be in constant contact with the Village as to what we are finding and where we expect it will lead.

We will develop our audit programs during this phase. Utilizing the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the Village. This program will detail, by major section, the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.



Systems Evaluation

During the systems evaluation phase, we will gain an understanding of the internal control structure of the Village for financial accounting and relevant operations. Next, we will identify objectives for each type of control that is material to the financial statements and then identify and gain an understanding of the relevant control policies and procedures to effectively achieve the control objectives. Finally, we will evidence whether the key controls over significant transaction cycles of the organization are designed and operating as intended by performing walkthroughs of a limited number of transactions within the cycle.

This phase of the audit will include testing of controls:

- Over electronic data, including general and application controls reviews and various user controls
- Over financial reporting and compliance with laws and regulations

One of our audit efficiency initiatives is to rely on internal controls when appropriate and to creatively look at internal control testing to make it as efficient as possible. This means not routinely performing detailed tests of transactions using large samples. We first seek to identify key controls, and then identify possible testing through alternative methods, such as observation, interviews and re-performance. These tests serve not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance.

We will also develop our internal control tests to assess the compliance with certain provisions of debt covenants, laws, regulations, contracts and grants for which noncompliance could have a direct and material effect on the determination of financial statement amounts. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will help us determine whether the Village has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets.
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition.
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

During the internal control phase, we will also perform a review of general and application information system (IS) controls for the applications that are significant to financial statements. CLA will conclude whether IS general controls are properly designed and operating effectively and consider application controls as part of the internal control assessment in the financial statement audit.

Our strategy for the IS review of the applications will involve reviewing all of the general control activities, including the computerized and manual processes. We will determine the scope of work by applying the concepts of materiality and risk assessment to effectively reduce examination inefficiencies. When planning this examination, we will gain an understanding of the Village operations by reviewing its current controls and control objectives as documented, and will also review prior years audit work and the status of corrective actions.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then process to assess the significant computer-related controls.

For those IS controls that we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance. For IS controls that we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support appropriate findings and will provide recommendations to improve internal controls.

We will finalize our audit programs during this phase. We will also provide an updated Prepared by Client Listing based on our test results and our anticipated substantive testing.



Testing & Review

The extent of our substantive testing will develop by utilizing information from the results of our internal control assessments. After identifying individually significant or unusual items, we will decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance, (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance, or (3) applying analytical procedures to the remaining balance.

When we elect to sample balances, we will use IDEA to efficiently control and select our samples, if appropriate.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will also provide the Village with status reports during the course of the audit fieldwork. As in all phases of the audit, we will be in communication with the Village to ensure that all identified issues are resolved in a timely manner. We will also hold a final exit conference with the Village to summarize the results of our fieldwork and review significant findings.



Reporting & Follow-Up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with

Government Auditing Standards

- Management Letter pursuant to Chapter 10.550, Rules of the Auditor General of the State of Florida
- Written Communication to Those Charged with Governance, which includes the following areas:
 - Our responsibility under auditing standards generally accepted in the United States of America
 - Changes in significant accounting policies or their application
 - Unusual transactions
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing the audited financial statements
 - Disagreements with Village management, if any
 - The Village's consultations with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit, if any
 - Fraud or illegal acts, if any

Once the final reviews of workpapers and financial statements are completed, which is a process that actually starts while the fieldwork is in process, our opinion, the financial statements, and management letter will be issued.

We will provide the Village a draft of any comments that we propose to include in the management letter, enabling you to review the comments for accuracy prior to final release. Any items that come to our attention that are not what we consider major items may be discussed verbally with management and not included in the management letter.

2 – Single Audit

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal and state grants specific to the Village and can ensure the quality of the Village's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB A-133 and the Florida Single Audit Act and who will offer both knowledge and quality for the Village. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer (DSAR).

The AICPA clarified auditing standard, AU-C801 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with OMB Circular A-133. Our risk-based approach incorporates this guidance.

In years that a Single Audit is required, we will conduct our audit in three primary phases, as illustrated in figure 2:



Figure 2. Tailored Single Audit Approach. CLA understands that each contract/grant agreement is as unique as each governmental entity. Therefore, we tailor our audit procedures to match each client's risks.

Phase 1: Risk Assessment and Planning

The risk assessment and planning phase will encompass the overall planning stage of the Single Audit engagement. During this phase, we will work closely with the Village's management to ensure that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between programs, including the effect of any loans and loan programs.
- Utilizing the preliminary Schedule of Expenditure of Federal Awards and State Financial Assistance, we will identify programs in accordance with Circular A-133 and Florida Single Audit requirements.

- Identifying the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits.
- Distribute program questionnaires to determine risk associated with programs.
- Determine major programs to be tested for the current fiscal year based on the previous steps.
- Based on our determination of the major programs, we will obtain the current year Circular No. A-133 compliance requirement supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly.
- Prepare and distribute templates to the Village's management to obtain an update on the status of prior year findings.

Phase 2: Major Program Testing

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with Circular A-133 and the Rules of the Auditor General. To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify the Village's management of the major programs.
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance.
- Perform tests of compliance and internal controls over compliance for each major program.
- Conduct entrance and exit conference meetings with each grant manager.

Phase 3: Final Assessment and Reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards and State Financial Assistance is received to determine if additional major programs were identified. Based on the final determination of the programs we will perform the following:

- Identify programs which were not previously identified.
- Re-assess the risk and determine if we are required to audit additional programs.
- Perform compliance testing at the entity wide level related to procurement and cash management requirements.
- Perform testing to validate the status of prior year findings for programs not selected for audit.
- Prepare the Schedule of Findings and Questioned Costs.
- Conduct exit conference with the Village's management to review drafts of required reports:
 - Independent Auditor's Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based On an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
 - Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control over Compliance in Accordance with OMB Circular A-133 and Chapter 10.550 Rules of the Auditor General of the State of Florida.

Throughout the Single Audit, we will maintain communication through periodic progress meetings with those designated by the Village. These meetings will be on a set schedule, but as frequently as the Village determines. During these meetings, we will discuss progress impediments and findings as they arise.

3 – Management Information Services

Auditing Standards require us to gain an understanding of the control environment and to assess control risk in planning our audit. In order to accomplish this, we will document key internal controls over cash and investments; revenues and receivables; expenditures and accounts payable; purchasing; payroll and related expenditures and accruals; and the general ledger. Our procedures will include the review of the Village's written policies and procedures for each area, review of the Village's documentation of internal control over financial reporting, inquiry of Village personnel, observation of procedures being performed, and inspection of documentation.

It is our practice to involve our IT system auditors to review the internal controls over computer applications of the Village. Our IT auditors are an important part of the audit and have brought forth valuable recommendations for improvements for our clients. They will work with the Village's IT staff to develop policies and procedures based on these recommendations. We will continue to involve our IT auditors annually to assist in assessing any changes to the computer application environment.

4 – Reports

The Government Finance Officers Association (GFOA) established the Certificate of Excellence in Financial Reporting Program to encourage state and local governments to go beyond the minimum requirements of generally accepted accounting principles. Accordingly, comprehensive annual financial reports (CAFR) are a means for a government to present information in the transmittal letters and statistical information to promote transparency and full disclosure to its citizenry.

Your proposed engagement team will review the draft comprehensive annual financial report using disclosure checklists, including the GFOA checklist for General-purpose Government.

All proposed adjusting journal entries identified by CLA will be discussed with the Village Finance Director.

5 – Auditor Assistance to Village Staff

As part of the engagement, the CLA team will complete a detailed review of the CAFR prepared by the Village staff and provide guidance as to compliance with the Certificate of Achievement for Excellence in Financial Reporting program as established by the Government Finance Officers Association.

CLA engagement team members will also assist the Village in implementing all applicable Government Accounting Standards Board (GASB) accounting and reporting standards, as issued or revised.

While the Village recognizes their roll in preparing the CAFR the CLA team will assist in preparation of the aforementioned CAFR document. CLA engagement team will assist in:

1. Proofreading of entire document
2. Overall review including layout, design, and suggested improvements
3. Any other guidance necessary to facilitate the Village's successful participation in the Certificate program.

6 – Management Letter

At the conclusion of our audit, we will communicate other recommendations and suggestions to help strengthen your policies, accounting procedures, and/or processes. By doing so, we will recognize other opportunities for improvement to meet the definition of internal control matters as defined above, by way of a management letter.

The Management Letter will include the items required by Chapter 10.550, Rules of the Auditor General and those items, if material, as contemplated by Section B.2.g.(6) of RFP 2015-02.

7 – Additional Services

CLA has experience performing operational audits and issuing consent reports or parity certificates associated with bond issuances. CLA can also provide a wide-range of special advisory services. However, such services must first be evaluated as to whether or not such services would impair our independence.

8 – Ancillary Services

CliftonLarsonAllen LLP recognizes that throughout the course of our relationship you may have questions. As your auditor of choice, it is not our policy or practice to bill our clients every time we receive a phone call.

In the course of providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant issues. If a specific project is complex or requires significant time or resources, we will first discuss with you the scope of the project and its fee to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work.

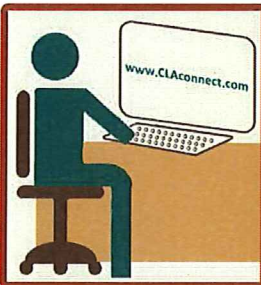
Continuing Professional Education Seminars Offered by CLA

You will hear from us throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer.

- Recent industry articles – In addition to our direct participation with national entities, CLA has had numerous articles published by our local government industry professionals. For the most current listing of the published articles, please visit our website (see link below).
- Market and Economic Outlook – a quarterly publication written by CliftonLarsonAllen Wealth Advisors, LLC.



State and Local Government Perspective - A quarterly e-newsletter provides updates on regulatory and industry issues as well as subjects relevant to your industry. A recent newsletter discussed the hidden costs of grant noncompliance for governments, the value of network penetration, and more.



National Industry - Web-based seminars designed to provide information on upcoming industry trends, accounting, compliance, risk and other issues in either the accounting or the local government industry. These webcasts are free to clients and many provide CPE credit to attendees. A recent webinar titled, "The Impact of OMB's Uniform Guidance "Omni Circular" on Your Organization," provided an overview of the changes, their impact on governmental entities and how your auditors will be testing those programs.



CLA regularly holds roundtables across the country designed for City Managers, program managers, controllers, finance directors, treasurers, council members and commissioners of governmental organizations.



We share our industry knowledge and experience by presenting at national, regional, and local conferences and events, as well as hosting our own industry events. We provide quality industry insight and education in the areas of improving profitability, reducing risk, and building business value. Furthermore, annually we offer an 8 hour CPE government conference open to all local governments in Tampa, Fort Myers and surrounding regions. We invite you and any of your staff that wish to attend this annual event in May.

You can register for our webcasts and find our extensive resource library on our website: www.claconnect.com.

Appendix B - Fee Proposal

APPENDIX B FEE PROPOSAL

The firm of CliftonLarsonAllen LLP submits the following annual fees:

	<u>2015</u>	2015/16	2016/17
1. Financial Audit	\$25,000	\$30,000	\$30,000 (5)
2. Single Audit, Federal	\$5,000 (1)	\$5,000 (1)	\$5,000 (1)
3. Single Audit, State	\$5,000 (2)	\$5,000 (2)	\$5,000 (2)
4. Cost for accounting questions	(3)	(3)	(3)
5. Any other ancillary costs	(4)	(4)	(4)

(1) For each major federal program

(2) For each major state project

(3) Please refer to section 7 above. The fee for accounting questions that require research and consultation will be billed at agreed upon rates for the professionals involved and the time incurred.

(4) The fee for ancillary projects will be based on the agreed upon rates for the professionals involved and the time incurred. We will first discuss with you the scope of the project and the related fee estimate to make sure there are no surprises. We commit to discussing our fee estimate with you in advance of performing any services for ancillary projects.

(5) We reserve the right to renegotiate the fee for fiscal 2017, should the activities of the Village change significantly from those budgeted in fiscal 2016.